

# FYE 2009 Review - Annual Financial Report

School District: Scott County  
 Audit Firm Name: Mountjoy & Bressler, LLP  
 Date: 1/28/2010  
 1st Audit Reviewer: Ken Smith  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	17,890,456.62	18,567,283.83	-676,827.21	18,568,437.00	-1,153.17	Difference is other revenues per audit, shown below on AFR.
Revenue (State) - 3900 (On-Behalf Payments)	0.00	9,173,264.72	-9,173,264.72	9,173,265.00	-0.28	
Revenue (State) - 3XXX (Not 3900)	25,206,903.19	25,210,869.44	-3,966.25	25,210,869.00	0.44	
Revenue (Federal) - 4XXX	58,652.55	58,652.55	0.00	58,653.00	-0.45	
Total Revenues	43,156,012.36	53,010,070.54	-9,854,058.18	53,011,224.00	-1,153.46	
Expenditures-Not including Transfers Out or On Behalf	43,033,612.47	43,414,741.69	-381,129.22	52,588,006.00	-9,173,264.31	
Expenditures-On Behalf	0.00	9,173,264.72	-9,173,264.72	0.00	9,173,264.72	
Total Expenditures	43,033,612.47	52,588,006.41	-9,554,393.94	52,588,006.00	0.41	
Excess (Deficiency) of Revenues Over Expenditures	122,399.89	422,064.13	-299,664.24	423,218.00	-1,153.87	
Other Financing Sources - Not Transfers In	71,141.74	65,330.76	5,810.98	64,177.00	1,153.76	Difference is other revenues per audit, shown above.
Other Financing Sources - Transfers In Only - 52XX Transfers	1,266,660.54	1,266,660.54	0.00	1,266,661.00	-0.46	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	28,600.00	28,600.00	0.00	28,600.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,309,202.28	1,303,391.30	5,810.98	1,302,238.00	1,153.30	
Net Change in Fund Balance	1,431,602.17	1,725,455.43	-293,853.26	1,725,456.00	-0.57	
Beginning Fund Balance - July 1	5,475,401.06	5,475,401.06	0.00	5,475,404.00	-2.94	Rounding difference
Ending Balance - June 30	6,907,003.23	7,200,856.49	-293,853.26	7,200,860.00	-3.51	Rounding difference
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	9,173,264.72	-9,173,264.72	9,173,265.00	-0.28	
On-Behalf Expenditures by Fund	0.00	9,173,264.72	-9,173,264.72	0.00	9,173,264.72	On behalf payments are not reported separately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	117,849.54	117,849.54	0.00	117,849.00	0.54	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,528,150.41	2,528,150.41	0.00	2,528,149.00	1.41	
Revenue (Federal) – 4XXX	2,797,924.57	2,793,920.44	4,004.13	2,793,920.00	0.44	
Total Revenues	5,443,924.52	5,439,920.39	4,004.13	5,439,918.00	2.39	
Expenditures-Not including Transfers Out and not 0280	5,548,340.98	5,544,336.85	4,004.13	5,544,336.00	0.85	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	5,548,340.98	5,544,336.85	4,004.13	5,544,336.00	0.85	
Excess (Deficiency) of Revenues Over Expenditures	-104,416.46	-104,416.46	0.00	-104,418.00	1.54	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	146,550.00	146,550.00	0.00	146,550.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	42,133.54	42,133.54	0.00	42,132.00	1.54	
Total Other Financing Sources, Uses and Transfers	104,416.46	104,416.46	0.00	104,418.00	-1.54	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	703,774.00	703,774.00	0.00	703,774.00	0.00	
Total Revenues	703,774.00	703,774.00	0.00	703,774.00	0.00	
Expenditures-Not including Transfers Out	202,559.54	202,559.54	0.00	202,560.00	-0.46	
Total Expenditures	202,559.54	202,559.54	0.00	202,560.00	-0.46	
Excess (Deficiency) of Revenues Over Expenditures	501,214.46	501,214.46	0.00	501,214.00	0.46	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	246,400.70	246,400.70	0.00	246,400.00	0.70	
Total Other Financing Sources, Uses and Transfers	-246,400.70	-246,400.70	0.00	-246,400.00	-0.70	
Net Change in Fund Balance	254,813.76	254,813.76	0.00	254,814.00	-0.24	
Beginning Fund Balance - July 1	5,451.71	5,451.71	0.00	5,452.00	-0.29	
Ending Balance - June 30	260,265.47	260,265.47	0.00	260,266.00	-0.53	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	5,937,860.22	5,937,860.22	0.00	5,937,860.00	0.22	
Revenue (State) – 3XXX	1,062,362.00	1,062,362.00	0.00	1,062,362.00	0.00	
Total Revenues	7,000,222.22	7,000,222.22	0.00	7,000,222.00	0.22	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	7,000,222.22	7,000,222.22	0.00	7,000,222.00	0.22	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	7,414,936.39	7,414,936.39	0.00	7,414,936.00	0.39	
Total Other Financing Sources, Uses and Transfers	-7,414,936.39	-7,414,936.39	0.00	-7,414,936.00	-0.39	
Net Change in Fund Balance	-414,714.17	-414,714.17	0.00	-414,714.00	-0.17	
Beginning Fund Balance - July 1	416,049.64	416,049.64	0.00	416,050.00	-0.36	
Ending Balance - June 30	1,335.47	1,335.47	0.00	1,336.00	-0.53	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	220,393.51	220,393.51	0.00	220,394.00	-0.49	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	220,393.51	220,393.51	0.00	220,394.00	-0.49	
Expenditures-Not including Transfers Out	10,920,544.39	11,839,971.69	-919,427.30	11,839,972.00	-0.31	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	10,920,544.39	11,839,971.69	-919,427.30	11,839,972.00	-0.31	
Excess (Deficiency) of Revenues Over Expenditures	-10,700,150.88	-11,619,578.18	919,427.30	-11,619,578.00	-0.18	
Other Financing Sources - Not Transfers In - Not 52XX	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	1,030,301.70	1,030,301.70	0.00	1,030,302.00	-0.30	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	1,411,668.04	1,411,668.04	0.00	1,411,668.00	0.04	
Total Other Financing Sources, Uses and Transfers	14,618,633.66	14,618,633.66	0.00	14,618,634.00	-0.34	
Net Change in Fund Balance	3,918,482.78	2,999,055.48	919,427.30	2,999,056.00	-0.52	
Beginning Fund Balance - July 1	0.00	0.00	0.00	8,509,617.00	-8,509,617.00	Difference is to be determined.
Ending Balance - June 30	3,918,482.78	2,999,055.48	919,427.30	11,508,673.00	-8,509,617.52	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	105.12	105.12	0.00	114.00	-8.88	This difference is found in the AFR columns of Fund 410.
Revenue State (3XXX)	0.00	0.00	0.00	999,051.00	-999,051.00	This difference is found in the AFR columns of Fund 410.
Total Revenues	105.12	105.12	0.00	999,165.00	-999,059.88	
Expenditures - Not Including Transfers Out	6,640,698.36	6,640,698.36	0.00	7,639,749.00	-999,050.64	This difference is found in the AFR columns of Fund 410.
Total Expenditures	6,640,698.36	6,640,698.36	0.00	7,639,749.00	-999,050.64	
Excess (Deficiency) of Revenues Over Expenditures	-6,640,593.24	-6,640,593.24	0.00	-6,640,584.00	-9.24	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	6,680,464.06	6,680,464.06	0.00	6,686,626.00	-6,161.94	This difference is found in the AFR columns of Fund 410.
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	6,680,464.06	6,680,464.06	0.00	6,686,626.00	-6,161.94	
Net Change in Fund Balance	39,870.82	39,870.82	0.00	46,042.00	-6,171.18	
Beginning Fund Balance - July 1	7,455.54	7,455.54	0.00	7,562.00	-106.46	Difference is immaterial
Ending Balance - June 30	47,326.36	47,326.36	0.00	53,604.00	-6,277.64	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	8.55	8.55	0.00	0.00	8.55	These differences are reconciled in Fund 400; both funds are reported together in the audit report.
Revenue State (3XXX)	999,050.97	999,050.97	0.00	0.00	999,050.97	
Total Revenues	999,059.52	999,059.52	0.00	0.00	999,059.52	
Expenditures - Not Including Transfers Out	999,050.85	999,050.85	0.00	0.00	999,050.85	
Total Expenditures	999,050.85	999,050.85	0.00	0.00	999,050.85	
Excess (Deficiency) of Revenues Over Expenditures	8.67	8.67	0.00	0.00	8.67	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	6,162.37	6,162.37	0.00	0.00	6,162.37	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	6,162.37	6,162.37	0.00	0.00	6,162.37	
Net Change in Fund Balance	6,171.04	6,171.04	0.00	0.00	6,171.04	
Beginning Fund Balance - July 1	7,455.54	7,455.54	0.00	0.00	7,455.54	This is the same amount as in Fund 400.
Ending Balance - June 30	13,626.58	13,626.58	0.00	0.00	13,626.58	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	57,523,491.25	67,373,545.30	-9,850,054.05	67,374,697.00	-1,151.70	The audit amount is \$67,374,867 and this difference is due to the Garth Memorial Trust. The amount in the difference column is explained above.
Total Expenditures - Governmental Funds	67,344,806.59	77,814,623.70	-10,469,817.11	77,814,623.00	0.70	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-9,821,315.34	-10,441,078.40	619,763.06	-10,439,926.00	-1,152.40	The audit amount is -\$10,439,756 and this difference is due to the Garth Memorial Trust. The amount in the difference column is explained above.
Total Other Financing Sources, Uses and Transfers - Governmental Funds	15,057,541.74	15,051,730.76	5,810.98	15,050,580.00	1,150.76	The amount in the difference column is explained above.
Net Change in Fund Balance - Governmental Funds	5,236,226.40	4,610,652.36	625,574.04	4,610,654.00	-1.64	The audit amount is \$4,610,824 and this difference is due to the Garth Memorial Trust.
Beginning Fund Balance - July 1 - Governmental Funds	5,911,813.49	5,911,813.49	0.00	14,414,085.00	-8,502,271.51	The audit amount is \$14,422,771 and this difference is due to the Garth Memorial Trust. The amount in the difference column is explained above.
Ending Fund Balance - June 30 - Governmental Funds	11,148,039.89	10,522,465.85	625,574.04	19,024,739.00	-8,502,273.15	The audit amount is \$19,033,595 and this difference is due to the Garth Memorial Trust. The amount in the difference column is explained above.

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	1,797,216.52	1,797,216.52	0.00	1,797,217.00	-0.48	
Total Operating Revenues	1,797,216.52	1,797,216.52	0.00	1,797,217.00	-0.48	
Expenditures-Not including Transfers Out or On-behalf	3,273,227.03	3,273,227.03	0.00	3,467,594.00	-194,366.97	The difference of \$191,804 is to be determined.
Expenditures-On Behalf	0.00	386,171.30	-386,171.30	0.00	386,171.30	
Expenditures - Depreciation Only (Fund 81)	0.00	123,037.12	-123,037.12	123,037.00	0.12	
Total Operating Expenses	3,273,227.03	3,782,435.45	-509,208.42	3,590,631.00	191,804.45	
Operating Income (Loss)	-1,476,010.51	-1,985,218.93	509,208.42	-1,793,414.00	-191,804.93	
Non-Operating Revenue - Interest Income Only (Local) - 1510	21,955.06	21,955.06	0.00	21,955.00	0.06	
Revenue (State) – 3XXX	36,278.00	36,278.00	0.00	36,278.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	386,171.30	-386,171.30	386,171.00	0.30	
Donated Commodities – 4550	158,911.00	158,911.00	0.00	158,911.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,495,395.00	1,495,395.00	0.00	1,495,395.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,712,539.06	2,098,710.36	-386,171.30	2,098,710.00	0.36	
Other Financing Sources - Transfers In Only – 52XX Transfers	57,650.39	57,650.39	0.00	0.00	57,650.39	This amount is in Fund 51A titled "Summer Feeding."
Other Financing Uses - Transfers Out Only	15,000.00	15,000.00	0.00	15,000.00	0.00	
Net Transfers In (Out)	42,650.39	42,650.39	0.00	-15,000.00	57,650.39	
Change in Net Assets	279,178.94	156,141.82	123,037.12	290,296.00	-134,154.18	
Beginning Net Assets - July 1	673,828.38	673,828.38	0.00	731,478.00	-57,649.62	Fund 51: Prior year ending balance amount. Difference is to be determined.
Beginning Net Assets - July 1	0.00	0.00	0.00	840,151.00	-840,151.00	Fund 81: Difference is to be determined
Fund 51 and 81 Ending Net Assets - June 30	953,007.32	829,970.20	123,037.12	1,861,925.00	-1,031,954.80	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	34,117.00	34,117.00	0.00	34,117.00	0.00	
Total Operating Revenues	34,117.00	34,117.00	0.00	34,117.00	0.00	
Expenditures-Not including Transfers Out	81,897.60	93,143.51	-11,245.91	93,143.00	0.51	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	81,897.60	93,143.51	-11,245.91	93,143.00	0.51	
Operating Income (Loss)	-47,780.60	-59,026.51	11,245.91	-59,026.00	-0.51	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	9,821.00	9,821.00	0.00	9,821.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	11,245.91	-11,245.91	11,246.00	-0.09	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	9,821.00	21,066.91	-11,245.91	21,067.00	-0.09	
Other Financing Sources - Transfers In Only - 52XX Transfers	28,600.00	28,600.00	0.00	28,600.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	28,600.00	28,600.00	0.00	28,600.00	0.00	
Net Income (Loss)	-9,359.60	-9,359.60	0.00	-9,359.00	-0.60	
Beginning Net Assets - July 1	0.00	0.00	0.00	13,966.00	-13,966.00	Difference is to be determined
Ending Net Assets - June 30	-9,359.60	-9,359.60	0.00	4,607.00	-13,966.60	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	1,831,333.52	1,831,333.52	0.00	1,831,334.00	-0.48	Differences are explained above.
Total Operating Expenses - Proprietary Funds	3,355,124.63	3,875,578.96	-520,454.33	3,683,774.00	191,804.96	
Operating Income (Loss) - Proprietary Funds	-1,523,791.11	-2,044,245.44	520,454.33	-1,852,440.00	-191,805.44	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,722,360.06	2,119,777.27	-397,417.21	2,119,777.00	0.27	
Net Transfers In (Out) - Proprietary Funds	71,250.39	71,250.39	0.00	13,600.00	57,650.39	
Net Income (Loss) - Proprietary Funds	269,819.34	146,782.22	123,037.12	280,937.00	-134,154.78	
Net Assets, July 1, 2008 - Proprietary Funds	673,828.38	673,828.38	0.00	1,585,595.00	-911,766.62	
Net Assets, June 30, 2009 - Proprietary Funds	943,647.72	820,610.60	123,037.12	1,866,532.00	-1,045,921.40	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	10,456.50	10,456.50	0.00	10,286.00	170.50	Differences are due to Garth Memorial Trust reported as a governmental fund in the audit but the program treating it as a trust fund.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	10,456.50	10,456.50	0.00	10,286.00	170.50	
Deductions	10,040.00	10,040.00	0.00	10,040.00	0.00	
Total Deductions	10,040.00	10,040.00	0.00	10,040.00	0.00	
Change in Net Assets	416.50	416.50	0.00	246.00	170.50	
Beginning Net Assets - July 1	28,265.95	28,265.95	0.00	24,580.00	3,685.95	Difference is due in part to Garth Memorial Trust reported as a governmental fund in the audit but the program treating it as a trust fund, and in part to be determined.
Ending Net Assets - June 30	28,682.45	28,682.45	0.00	24,826.00	3,856.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	10,456.50	10,456.50	0.00	10,286.00	170.50	Differences are explained above
Total Deductions - Fiduciary Funds	10,040.00	10,040.00	0.00	10,040.00	0.00	
Change in Net Assets - Fiduciary funds	416.50	416.50	0.00	246.00	170.50	
Beginning Net Assets July 1 - Fiduciary Funds	28,265.95	28,265.95	0.00	24,580.00	3,685.95	
Ending Net Assets - June 30 - Fiduciary Funds	28,682.45	28,682.45	0.00	24,826.00	3,856.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	386,171.30	-386,171.30	386,171.00	0.30	
Fund 51 - On-Behalf Expenditures	0.00	386,171.30	-386,171.30	0.00	386,171.30	On behalf payments are not reported seperately in the audit.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	4,587.43	3,952,521.45	-3,947,934.02	3,915,179.00	37,342.45	See audit report, page 32, note E.
Depreciation Expense - Fund 81	0.00	123,037.12	-123,037.12	123,039.00	-1.88	See audit report, page 32, note E.
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	9,570,681.93	-9,570,681.93	9,570,681.94	-0.01	
On-Behalf Payments (Audit)	0.00	0.00	0.00	9,570,682.00	-9,570,682.00	Program error: See audit report, page 38, note Q.
On-Behalf Payments (Audit - KDE Web)	0.00	-9,570,681.93	9,570,681.93	0.06	-9,570,681.99	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-27,953.98	-27,953.98	0.00	0.00	-27,953.98	Program errors
Deductions	4,587.43	3,952,521.45	-3,947,934.02	0.00	3,952,521.45	
Change Total assets	-32,541.41	-3,980,475.43	3,947,934.02	0.00	-3,980,475.43	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-32,541.41	-3,980,475.43	3,947,934.02	0.00	-3,980,475.43	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	123,037.12	-123,037.12	0.00	123,037.12	Program errors
Change Total assets	0.00	-123,037.12	123,037.12	0.00	-123,037.12	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-123,037.12	123,037.12	0.00	-123,037.12	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-27,953.98	-27,953.98	0.00	0.00	-27,953.98	Program errors
Total Deductions - Fixed Assets	4,587.43	4,075,558.57	-4,070,971.14	0.00	4,075,558.57	
Change in Total Fixed Assets	-32,541.41	-4,103,512.55	4,070,971.14	0.00	-4,103,512.55	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-32,541.41	-4,103,512.55	4,070,971.14	0.00	-4,103,512.55	